

# 2017 Summer Use License

Q&A Workshop

September 14, 2016

1:00 – 3:30 pm



*Caring for Your Coast*

# Agenda

- Welcome
- Audit Requirements
- Parking Requirements
- 2017 Summer Use License Updates
- Q&A, wrap-up

# Audit Requirements

## Goal

- To make sure gross receipts and disbursements are reported accurately.

# Documents we look for:

## Sales Records

- Journals and General Ledger
- Cash register tapes, checks, transaction receipts, etc.

## Expense Records

- Invoices
- Contracts and other relevant documents

## Bank Records

- Bank statements
- Deposit slips
- Cancelled checks, and etc.

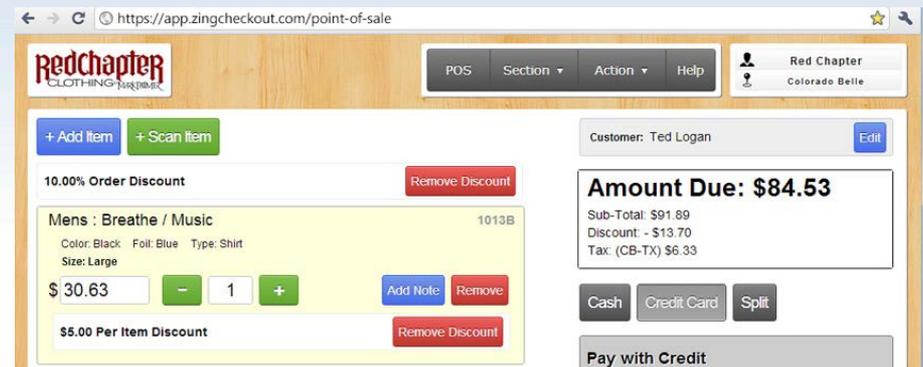
## State and Federal income tax documents

# Recommendations

- Keep the records for at least four years.
- Keep County related revenue and expenses separate from personal and other business activities.
- Ensure timely and accurate payments to avoid late payment charges.

# Sales Records

- Using a cash register or a payment processing software to record sales and process payments.



# Reports we look for

- An example of a transaction report on MS Excel

Location	Date & Time	Type	Auth			Amount	Card		Id	ReCo	Response Text
			Ticket No	Code	Currency		Number	Type			
Dockweiler	12/1/2015 3:15	Sale	6211	501051	USD	26	....3949	VISA	33427389	0	Approved
Venice	12/1/2015 4:31	Sale	6212		USD	10		Cash	33428412		
Zuma	12/1/2015 4:48	Sale	6213	601084	USD	10	....3949	VISA	33428712	0	Approved
Zuma	12/1/2015 6:14	Sale	6214	03010C	USD	10	....1533	VISA	33430268	0	Approved
Venice	12/1/2015 8:29	Sale	6215	120792	USD	10	....6494	VISA	33433293	0	Approved
Dockweiler	12/1/2015 14:52	Sale	6216	611035	USD	10	....3949	VISA	33439954	0	Approved
Venice	12/1/2015 15:21	Sale	6217	711012	USD	10	....3949	VISA	33440409	0	Approved
Zuma	12/1/2015 15:22	Sale	6218	72300	USD	10	....5464	VISA	33440422	0	Approved
Zuma	12/2/2015 5:06	Sale	6219		USD	10		Cash	33448278		
Venice	12/2/2015 6:21	Sale	6220	430426	USD	10	....0320	VISA	33449769	0	Approved

# Internal Controls

## Separation of duties

- The responsibilities of receiving cash, deposit preparation and posting activity to the general ledger are separated.
- The person who is in charge of transaction reports and reconciliation should not have other cash handling responsibilities, and vice versa.

Not all businesses have resources to properly divide duties among employees. If this is the case, then compensating controls are needed.

- For example, the business owner might double check the daily cash transaction report and/or the bank deposits to make sure they reconcile to related records.

# Enforcement / Parking

- **PARKING PLAN:**

- Location of registration (drop off/pick up) area in parking lot
- Set-up of tents and cones in parking lot (diagram)
- How many spaces will be used and at what times
- Dates and times of camp operations (including late or early arrivals)
- What type and size of equipment will be used (vans/trucks, cones, delineators, caution tape, etc.)
- Where will equipment vehicle be parked and how many spaces will it take

# Enforcement / Parking (cont.)

- **PERMITS:**

- All vehicles entering the parking lot must have a permit prior to entry
- All permits must be pre-numbered and registered to parent/guardian prior to entry
- Camps must have logo with a minimum of two colors
- Parking permits must be printed on card stock paper and 15 originals must be provided to County at least two weeks prior to camp start date. If they are mailed and not received on time, parents/guardians will be required to pay to enter until such time that the permits are provided
- All permits must be made by camp leader and approved by County three weeks prior to commencement of camp start date (format sample will be provided if necessary)

# Enforcement / Parking (cont.)

- **RULES AND REGULATIONS:**

- Camp must pay for all staff parking spaces utilized by staff and equipment vehicle. No parallel parking permitted
- Camp must pay for coned off areas or utilized spaces if over 45 minutes during check in and check out period
- All vehicles must stop at the entrance to allow the attendant to document permit number. All permits must be right side up on driver side dashboard of vehicle at all times while parked
- Vehicles must not exceed 10MPH in parking lot
- All vehicles must park in one designated parking space within the lines
- 45 minutes will be allowed for set-up/tear down
- Drop-off/Pick-up times will be allowed 15 minutes prior to camp start time and 15 minutes after and the same for pick up times

# Enforcement / Parking (cont.)

## ▪ Rules and Regulations (Continued):

- Any parent not willing to pay or enter without permit or argues with the attendant will be requested to leave immediately and will not be allowed entry at a later date. **Please note the County has the right to deny entry to any patron at any time.** It is suggested that this information get disseminated to the parents very clearly prior to camp commencement with follow up reminders
- In order to properly staff camp arrival and pick up times, all camps will be required to pay a proportional fee for the attendant. The Department will determine fee per camp and it must be paid in advance
- No signage allowed in parking lot. You may have your logo on registration tent or equipment vehicle
- If a citation is written for any legal reason, it will not be dismissed
- All equipment vans must be parked within a legal parking space, no parallel parking at any time

# Enforcement / Parking (cont.)

- **PROHIBITED:**

- No standing at the entry to the lot or near the entry/kiosk area for any reason
- Camp staff is not allowed to enter or remain past contract licensed permitted hours
- No parking at red curbs, disabled parking spaces or blocking roadways
- No posting of signs permitted
- No coning off spaces not included in parking plan

# Summer Use License

- **Upcoming Changes:**
  - Financial Conflict of Interest Disclosure
  - Parking/Transportation Plan
  - Camp Start and End Dates
  - \$100/Day Late Fee
  - Minimum Location Bid Fee
  - Past Performance History
  - Training Days and Open Houses

# Summer Use License (cont.)

- Link to instructions and application
  - <http://beaches.lacounty.gov>
- Key Dates
  - Application available (Sept. 6, 2016)
  - Deadline to submit (Sept. 30, 2016)
  - Application review/selection (Oct. – Dec. 2016)
  - Award notification (first week of Jan. 2017)

# Contact Information

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- Parking - Frank Vargas
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